

IN THE SPECIFICATION:

Please revise the title as follows:

“Acoustic Apparatus for Adjustable Positioning of Virtual Sound Source”

Please replace the paragraph beginning on page 8, line 27 and ending on page 9, line 1 as follows:

Figs. 2 and 3 are schematic illustrations used for explaining positions [[od]] of left and right speakers and positions of virtual left and right sound sources in the embodiment show in Fig. 1;